



STATE OF DELAWARE DEPARTMENT OF INSURANCE  
SURPLUS LINES BROKER  
ANNUAL PREMIUM TAX SUMMARY REPORT  
FOR THE CALENDAR YEAR 2011, DUE MARCH 1, 2012

Original Report ☐  
Amended Report ☐

**Form SL-1925-A**  
**Formerly Form SL-1916**

**THIS FORM IS TO BE FILED BY, OR ON BEHALF OF, INDIVIDUAL SURPLUS LINES BROKERS ONLY.**  
**AGENCIES CANNOT TRANSACT BUSINESS AND SHOULD NOT SUBMIT THIS FORM.**

**SURPLUS LINES (SL) BROKER INFORMATION AND MAILING ADDRESS**

Individual SL Broker Name: \_\_\_\_\_  
Agency Name: \_\_\_\_\_  
Agency Address: \_\_\_\_\_  
City - State - Zip + 4: \_\_\_\_\_  
Tax Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Tax Contact E-mail: \_\_\_\_\_

Individual Broker ID #: (DE Lic. #) \_\_\_\_\_  
Individual Broker NPN: \_\_\_\_\_  
Agency ID #: (DE Lic. #) \_\_\_\_\_

Questions should be directed to:  
**Ann Fletcher, Tax and Fees Coordinator**  
E-mail: [Ann.Fletcher@state.de.us](mailto:Ann.Fletcher@state.de.us)

**IMPORTANT: BOTH PART 1 AND PART 2 OF THIS REPORT MUST BE PROPERLY COMPLETED;**  
**OTHERWISE THE REPORT WILL BE DEEMED INCOMPLETE AND WILL NOT BE ACCEPTED.**  
**The Report Will Be Returned And The Broker Will Be Subject To Penalties For An Incomplete Tax Report And/Or Failure To Timely File.**

**PART 1 – GROSS PREMIUMS AND TAX SUMMARY**

**SECTION 1: SURPLUS LINES PREMIUMS WRITTEN PRIOR TO JULY 21, 2011 ON RISKS LOCATED WITHIN DELAWARE**

1a. Total SL Premiums Written **prior to July 21, 2011** on risks located in DE: \_\_\_\_\_  
1b. **Less:** Premiums returned on policies reported on Line 1a: (enter as negative) \_\_\_\_\_  
1c. Net SL Premiums Written **prior to July 21, 2011** on risks located in DE: \_\_\_\_\_

**SECTION 2: SURPLUS LINES PREMIUMS WRITTEN AFTER JULY 21, 2011 FOR WHICH DELAWARE IS THE HOME STATE OF THE INSURED**

**Breakdown of Premiums Covering Risks in the State of Delaware**

2a. Amount of Premiums Applicable to risks located **within the state of DE:** \_\_\_\_\_  
2b. **Less:** Premiums returned on policies reported on Line 2a: (enter as negative) \_\_\_\_\_  
2c. Net Amount of Premiums Applicable to risks located **within the state of DE:** \_\_\_\_\_

**Breakdown of Premiums Covering Risks in States Other Than Delaware**

2d. Amount of Premiums Applicable to risks located **outside the state of DE:** \_\_\_\_\_  
2e. **Less:** Premiums returned on policies reported on Line 2d: (enter as negative) \_\_\_\_\_  
2f. Net Amount of Premiums Applicable to risks located **outside the state of DE:** \_\_\_\_\_

**SECTION 3: PREMIUM TAX CALCULATION**

3. Net Taxable Surplus Lines Premiums Written during 2011 (add Lines 1c plus 2c plus 2f) \_\_\_\_\_  
4. Premium Tax Rate (2%) \_\_\_\_\_ **.02**  
5. TOTAL Premium Tax Due (Line 3 x Line 4): \_\_\_\_\_  
6. **LESS:** Total Amount Prepaid during 2011: (enter as negative) \_\_\_\_\_  
7. Net Premium Tax Due (Line 5 – Line 6): \_\_\_\_\_ **Pay this Amount →**

IMPORTANT: If there is an overpayment on Line 7, a Refund Check will be sent to the Reporting Broker. DO NOT apply this amount to future tax liability.

**PART 2 – REPORT OF GROSS PREMIUMS FOR STATE SUPPORT OF FIRE COMPANIES**

	1. TOTAL PREMIUMS	2. "\$705 FIRE" PREMIUMS
City of Wilmington	_____	_____
New Castle County (outside the City of Wilmington)*	_____	_____
Kent County	_____	_____
Sussex County	_____	_____
<b>2011 TOTAL</b> (Column 1 should match Part 1, Line 2c)	_____	_____

**\* PREMIUMS MUST BE ALLOCATED BASED ON THE ACTUAL LOCATION OF THE RISK.**  
Please make the premium allocation to the geographic locations carefully,  
especially the distinction between the limits of the City of Wilmington and New Castle County outside the City of Wilmington.  
If there is a question as to where premium should be allocated, please contact the Department.

**AFFIDAVIT**

All Premium Tax and Fees Reports shall be verified by the oath or affirmation of the reporting Surplus Lines Broker, duly administered by a person authorized to administer oaths.

In the State of \_\_\_\_\_ County of \_\_\_\_\_ on this date \_\_\_\_\_, before me,  
(MMDDYYYY)  
the subscriber, personally appeared the surplus lines licensee listed above, who deposes and says that this report and all  
schedules are true, correct, and complete.

Sworn to and subscribed before me this date.

Signed this date: \_\_\_\_\_

Sign  
Here

Printed Name of SL Broker (as listed above)

Signature of Reporting SL Broker

Sign  
Here

Signature Notary Public

Notary Seal

**GENERAL INSTRUCTIONS**  
 For Part 1 and Part 2 on Page 1

**PART 1:** The federal Nonadmitted and Reinsurance Reform Act of 2010 ("NRRA") became effective on July 21, 2011, and placed surplus lines taxation, regulation, and licensing authority under the exclusive oversight of the home state of the insured (see 18 Del. C. §1904(a)(9) for definition of home state). Delaware's surplus lines law, Title 18, Chapter 19 was changed to conform to the NRRA. These changes apply to all surplus lines policies with an effective date on or after July 21, 2011.

**IMPORTANT: 2% premium tax is due on 100% of the policy premium, including fees, when Delaware is the home state of the insured.** In accordance with 18 Del. C. §1925 and §1926, if Delaware is determined to be the home state of the insured, the entire policy premium must be reported to Delaware, and the amount of tax paid to Delaware must be calculated on the entire premium for the policy, not just the portion that applies to risks located within Delaware as was stipulated under the old surplus lines law. This is especially important in the case of a policy with risks in more than one state.

Because the changes to the surplus lines law took affect in mid-year, for calendar year 2011 only, premium reporting on this form has been divided into sections, depending on the effective date of the policies. In addition, premiums for policies written after July 21, 2011, are being reported in separate groups based on where the risk is located. Please refer to the attached instructions and follow them carefully.

For policies written after July 21, 2011, DO NOT report premiums on this form unless Delaware is the home state of the insured. If Delaware is not the home state of the insured, premiums should be reported and taxes paid only to the state that is the home state of the insured.

**SECTION 1** Surplus Lines premiums written with effective dates **PRIOR TO JULY 21, 2011** on the portion of risks located in Delaware (old law)  
Lines 1a, 1b, and 1c.: Report premiums written minus premiums returned to policyholders, to give the net amount of taxable premiums written and having policy effective dates prior to July 21, 2011. Report only the portion of the risk located in DE.

**SECTION 2** Surplus Lines premiums written with effective dates **AFTER JULY 21, 2011** for which Delaware is the home state of the insured. (new law)  
Lines 2a, 2b, and 2c: Report premiums written, minus premiums returned to policyholders, to give the net amount of taxable premiums written and having policy effective dates after July 21, 2011 for which DE is the home state of the insured. Report only the portion of the risks located in DELAWARE  
Lines 2d, 2e, and 2f: Report premiums written, minus premiums returned to policyholders, to give the net amount of taxable premiums written and having policy effective dates after July 21, 2011 for which DE is the home state of the insured. Report only the portion of the risks located in OTHER STATES

**SECTION 3** Premium Tax Calculation

- Line 3 Taxable Premium: Add net premium from prior to July 21, 2011 (Line 1c) and net premium from after July 21, 2011 for which DE is the home state of the insured (Line 2c plus Line 2f)  
Line 4 Delaware's tax rate is 2%. REMEMBER: Fees are included as taxable premium  
Line 5 Total tax due: Multiply Line 3 by Line 4.  
Line 6 LESS: Amount prepaid during 2011. Enter as a negative number.  
Line 7 Net amount due. Pay this amount. If there is an overpayment, a refund check will be sent to the reporting broker.

**PART 2** – In accordance with 18 Del. C., §705(a), all premiums written covering risks of loss on any real or personal property within the state of Delaware (less return premiums) under the lines of business listed below must be reported separately. The portion of allocable premiums written, as determined by actual **location of risk**, must be reported for each of the four listed geographical regions within the State. Enter Total Premiums from all lines of business (including those listed below) in Column 1. Enter only those premiums from the lines of business listed below in Column 2.

**THIS IS NOT A TAX.** The State of Delaware uses this data to determine the amount of financial support volunteer fire companies receive from the State.

**Applicable Lines of Business to be included in Part 2 Column 2**

- |  |   |
|--|---|
| 1. Fire  | 8. Ocean Marine (other than Wet Marine & Transportation)  |
| 2.1. Allied Lines                                      | 9. Inland Marine (other than Wet Marine & Transportation) |
| 2.2. Multiple Peril Crop                               | 12. Earthquake  |
| 2.3. Federal Flood                                     | 21.1. Private Passenger Auto Physical Damage              |
| 3. Farmowners Multiple Peril                           | 21.2. Commercial Auto Physical Damage                     |
| 4. Homeowners Multiple Peril                           | 22. Aircraft (all perils)                                 |
| 5.1. Commercial Multiple Peril (non-liability portion) |   |

**MAILING INSTRUCTIONS**

Annual Premium Summary Reports and payments must be received on or before March 1, 2012, to avoid administrative penalties.

Send this form along with a check payable to *Delaware Insurance Department*, to this address: →

**Delaware Insurance Department**  
**Attn: SURPLUS LINES SECTION**  
**841 Silver Lake Blvd.**  
**Dover, DE 19904-2465**